

**Amendments to the claims:**

The following Listing of Claims will replace all prior versions and listing of claims in the application. No new matter has been added.

**Listing of Claims:**

1. (Currently Amended) A exhaust system for a vehicle with a low floor, the system comprising:

a power unit provided with a longitudinal V-type engine mounted at least partly below the low floor, the power unit comprising a transmission unit,

a chain drive mechanism for driving a rear wheel, and

the chain drive mechanism and the power unit, which includes the V-type engine and the transmission unit, being substantially U-shaped when the power unit is viewed from above, the U-shape defining an opening; and

a first exhaust pipe connected to a rear cylinder in a bank of the V-type engine, the first exhaust pipe extending downward through the opening and then extending rearward with a rear end of the first exhaust pipe connecting to a second exhaust pipe at a collection member, the second exhaust pipe being connected to a front cylinder in the bank of the V-type engine,

wherein the transmission unit is configured so that the transmission unit is connected to the engine on one side of the V-type engine, is extended backward on the one side of the vehicle, and drives the chain drive mechanism, so as to drive the [[a]] rear wheel from the other side of the vehicle in the vicinity of a pivot of a swing arm for the rear wheel

2. (Original) The exhaust system according to claim 1, wherein the transmission unit is provided with an exhaust member in the rear, and the exhaust member is configured so

that exhaust air from the exhaust member hits the first and second exhaust pipes.

3. (Original) The exhaust system according to claim 1, wherein the second exhaust pipe is provided on one side of a front of the V-type engine; and an oil filter and an oil cooler are provided to a crankcase at the front of the engine on the other side.

4. (Original) The exhaust system according to claim 2, wherein exhaust air from the exhaust member hits the first and second exhaust pipes in the vicinity of the collection member.

5. (Original) The exhaust system according to claim 2, wherein an exhaust sensor is provided in the vicinity of the part of the first and second exhaust pipes which the exhaust air hits.

6. (Currently Amended) A motorcycle with a low floor, the motorcycle comprising:  
a longitudinal V-type engine, at least a part of the engine being mounted below the low floor;  
a first exhaust pipe connected to the a rear cylinder of the engine;  
a second exhaust pipe connected a front cylinder of the engine;  
a collecting pipe configured to collect the first and second exhaust pipes; [[and]]  
a transmission unit, the transmission unit extending rearward on one side of the motorcycle and driving a rear wheel of the motorcycle from the other side of the vehicle[[,]]; and  
a chain drive mechanism for driving a rear wheel, the chain drive mechanism being driven by the transmission unit so as to drive the rear wheel,

wherein the transmission unit, ~~[[and]]~~ the engine, and the chain drive mechanism form a U-shape when viewed from above, the U-shape defines an opening, and the first exhaust pipe extends downward through the opening and then extends rearward to the collecting pipe.

7. (Original) The motorcycle according to claim 6, the transmission unit further comprising an intake port for air and an exhaust member, wherein the exhaust member is configured to exhaust air that has been used to cool the transmission unit in the vicinity of the collecting pipe.

8. (Original) The motorcycle according to claim 7, further comprising an exhaust sensor located in the vicinity of the collecting pipe.

9. (Original) The motorcycle according to claim 6, wherein the second exhaust pipe is provided on one side of a front of the engine, and an oil filter and oil cooler is provided on the other side of the front of the engine.

10. (Currently Amended) An exhaust system for a vehicle with a low floor, the system comprising:

a longitudinal V-type engine, at least a part of the engine being mounted below the low floor;

a first exhaust means for connection to a rear cylinder of the engine and for exhausting gases from the rear cylinder;

a second exhaust means for connection to a front cylinder of the engine and for exhausting gases from the front cylinder;

a collecting means for collecting the first and second exhaust means; [[and]]  
a transmission means extending rearward on one side of the motorcycle and for  
driving ~~a rear wheel~~ of the motorcycle from the other side of the vehicle[[,]] ; and  
a chain drive mechanism for driving a rear wheel, the chain drive mechanism  
being driven by the transmission means so as to drive the rear wheel,

wherein the transmission means and the engine form a U-shape when viewed  
from above, the U-shape defines an opening, and the first exhaust means extends  
downward through the opening and then extends rearward to the collecting means.

11. (Original) The exhaust system according to claim 10, wherein the transmission means  
is provided with an exhaust means in the rear, and the exhaust means for exhausting air  
from the exhaust means to hit the first and second exhaust pipes.

12. (Original) The exhaust system according to claim 10, wherein the second exhaust  
means is provided on one side of a front of the V-type engine; and an oil filter and an oil  
cooler are provided to a crankcase at the front of the engine on the other side.

13. (Original) The exhaust system according to claim 11, wherein a part of the first and  
second exhaust means which the exhaust air hits is located in the vicinity the collection  
means.

14. (Original) The exhaust system according to claim 11, wherein a sensor means is  
provided in the vicinity of the part of the first and second exhaust means which the  
exhaust air hits.